SIKKIM

GOVERNMENT



GAZETTE

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GOVERNMENT OF SIKKIM COMMERCIAL TAX DIVISION

No. 102/CTD/2014

Dated: 23.06.2014

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 13 of the Sikkim Value Added Tax Act, 2005 (5 of 2005) the State Government hereby prescribes that the rate of deduction of tax at source from payments made to the contractors against execution of work contract shall not exceed twenty percent.

By order.

Principal Secretary
Finance, Revenue & Expenditure Department
Government of Sikkim